



**DEPARTMENT OF INSURANCE
STATE OF ARIZONA**

Financial Affairs Division – Tax Unit
2910 North 44th Street, Suite 210
Phoenix, Arizona 85018-7269
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**ATTENTION: TAX REPORT PREPARER - INSTRUCTIONS FOR FOREIGN AND ALIEN FRATERNAL
BENEFIT SOCIETIES**

SUMMARY OF 2005 ANNUAL PREMIUM TAX AND FEES REPORTS CHANGES:

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| 1) ACH PAYMENT OPTION – See Form E-ACH.INSTRUCTION for the required format and content to pay total Annual Tax and Fees due March 1 by ACH delivery. |
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FORMS APPLICABLE TO FOREIGN AND ALIEN FRATERNAL BENEFIT SOCIETIES - ALL FORMS ARE DUE MARCH 1

FORM NAME	FORM DESCRIPTION
E-ACH.INSTRUCTION	ACH Delivery Format and Content Instructions
E-AZ AGENTS	Arizona Agent Listing (Applicable to specific Foreign or Alien Insurers only) (Fillable)
E-FRATERNAL	Annual Tax and Fees Report (Fillable)

ANNUAL TAX REPORT AND REMITTANCE A.R.S. § 20-224

You must file an Annual Tax and Fees Report - EVEN IF NO TAX IS DUE BY MARCH 1.

PAYMENT OPTIONS

1. ACH DELIVERY IN ACCORDANCE WITH THE FORMAT AND CONTENT PRESCRIBED IN FORM E-ACH.INSTRUCTION
2. CHECK PAYABLE TO **ARIZONA DEPARTMENT OF INSURANCE**. A check must be sent WITH the Annual Tax and Fees Report.

RETALIATION - A.R.S. § 20-230

All fees and taxes are retaliated in the aggregate pursuant to the retaliatory law of the Arizona Insurance Code.

ARIZONA AGENT LISTING FORM E-AZ AGENTS

ONLY a Fraternal Benefit Society whose domiciliary state requires ARIZONA INSURERS to pay fees FOR the license, OR the appointment OR the termination of their agents in that state should complete Form E-AZ AGENTS, **which must be attached to Form E-FRATERNAL**. Complete only those columns that apply. For example, if your state of domicile requires insurers to pay fees for appointments only, just complete that column.

CONSULT YOUR DOMICILIARY STATE LAWS TO DETERMINE IF THIS REPORTING REQUIREMENT APPLIES TO YOUR COMPANY.

DUE DATES

Annual Tax and Fees Reports and payments are due March 1. If the total Annual Tax and Fees due will be paid by check, the Annual Tax and Fees Report Form must accompany the check payable to the Arizona Department of Insurance.

If a due date falls on a Saturday or Sunday, the deadline will be extended to the following Monday for that year only. **STATUTORY PENALTIES FOR LATE FILING AND/OR PAYMENTS WILL BE ENFORCED.**

PLEASE NOTE OUR "POSTMARK POLICY" APPLICABLE TO STATUTORY FILINGS, AS IT IS ENFORCED BY THIS DEPARTMENT: To be considered a **TIMELY** filing, the package containing the filing must display validation by the United States Postal Service* as proof of the date of filing. Courier deliveries must include an invoice bearing the date of courier pick-up. If your package does not provide evidence of a timely filing it will be considered filed **WHEN RECEIVED** and statutory penalties, where applicable, will be assessed. *Postage meter stamps do not qualify.

IMPORTANT: DUE TO CASH CONTROL PROCEDURES DO NOT MAIL ANNUAL TAX AND FEES REPORTS OR CHECK(S) INSIDE ANNUAL STATEMENT FILING PACKAGES. YOU MUST MAIL ANNUAL TAX AND FEES REPORTS AND CHECKS TO THE ATTENTION OF THE TAX UNIT AT ADDRESS PROVIDED ON THE REPORT FORMS.